--- 7 Cigarettes - the BABN provisional - “Macdonald Tobacco” - 1940 ---

When the Budget of June 24th 1940 increased the excise duty from $ 5.00 to $ 6.00 per thousand *small* cigarettes, the manufacturers reduced their package sizes by one per ten cigarettes, or major fraction thereof, and the nine cigarette package of the 1939 Budget became eight cigarettes selling *across Canada*, except in Quebec, at 10¢ retail.

On July 1st, 1940 the Province of Quebec, abolishing all previous municipal and provincial tobacco taxes, had imposed a flat 10% tax on tobacco products. To maintain their profit margin and an even 5¢ price level, the manufacturers again reduced their package sizes for sale *in Quebec*, and the pack of eight became seven cigarettes, retailing in Quebec with all taxes included at 10¢ per pack.

“Macdonald Tobacco” began the production of the Quebec seven cigarette package using the *imperforate* seven cigarettes “Series of 1915” **RC-221** in July 1940. This was followed by the BABN provisional for the June 1940 Budget - a 5 mm. black Gothic overprint **7** on 8 cigarettes as **RC-462**.

★**RC-221** - 7 cigarettes, imperf, “Series of 1915”, mimeographed **1-10-D / 7-40** by “Macdonald Tobacco” in July 1940

[★RC-221]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	6-40	---	---	---	---	---	---

--- the mimeographed cancellation reads horizontally up - 3 copies to date ---

★**RC-462** - **7** on 8 cigarettes, imperf, mimeographed **1-10-D / 7-40** by “Macdonald Tobacco” in July 1940

[★RC-462]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	6-40	7-40	---	9-40	---	---	---

--- 7 Cigarettes - imperforate - “Macdonald Tobacco” - 1940-42 ---

The first listed use of the imperforate definitive seven cigarette Series “C” by “Macdonald Tobacco” is from August 1940.

--- the mimeographed cancellation reads horizontally up - 12 copies to date ---

★**RC-375** - 7 cigarettes, imperf, mimeographed **1-10-D / 8-40** by “Macdonald Tobacco” in August 1940

[RC-375]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	**8-40**	**9-40**	**10-40**	---	**12-40**
1941	**1-41**	**2-41**	---	---	**5-41**	---	**7-41**	**8-41**	**9-41**	**10-41**	---	---
1942	---	---	**3-42**	---	---	**6-42**	---	---	---	---	---	---

This is the last listed “Macdonald” mimeograph cancellation on seven cigarettes, as the collection ***does not contain*** any seven cigarette stamps date coded by them under the 1942 Budget, which is not surprising as they ceased code dating their production, as a wartime economy measure in mid-1942.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 7 cigarettes \ 1-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 16th 2013, JBH